

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

IN RE NATIONAL PRESCRIPTION  
OPIATE LITIGATION

This document relates to:

*"Track One Cases"*

MDL No. 2804

Case No. 17-md-2804

Hon. Dan Aaron Polster

**SUPPLEMENTAL AFFIDAVIT OF ALASDAIR JOHN FENLON IN SUPPORT OF  
MALLINCKRODT PLC'S MOTION TO DISMISS**

I, Alasdair J. Fenlon, make oath and solemnly affirm:

1. My name is Alasdair J. Fenlon. I served as Director of Finance for Mallinckrodt plc until January 1, 2016. My current position is Director of Accounting with Mallinckrodt Pharma IP Trading DAC, an Irish incorporated subsidiary of Mallinckrodt plc. My remit as Director of Accounting includes Mallinckrodt plc. Each statement made in this affidavit is based upon facts within my personal knowledge obtained during my time as Director of Finance at Mallinckrodt plc and in my current role, my investigation, and my review of relevant records. I could and would testify to the same if called as a witness in this matter.

2. Mallinckrodt plc is incorporated in Ireland with its registered office located at College Business and Technology Park, Cruiserath, Blanchardstown, Dublin 15, Ireland, and its business address located at Three Lotus Park, The Causeway, Staines-Upon-Thames, Surrey, TW18 3AG, United Kingdom.

3. Mallinckrodt plc has a board of directors. Independent directors are compensated with fees and stock awards. Mark Trudeau is the only executive director on the board, and he is not compensated by Mallinckrodt plc.

4. Mallinckrodt plc does not have a marketing or sales force or sell any pharmaceutical products.

5. Mallinckrodt plc does not make payments to any employees of its direct or indirect subsidiaries.

6. Mallinckrodt plc files its own tax returns as a separate legal entity in the United Kingdom. Mallinckrodt plc has no shared tax liabilities with its subsidiaries, and records no United States tax benefits or tax credits on its entity Financial Statements.

7. Mallinckrodt plc is audited as a separate legal entity, using accounting records and financial statements specific to Mallinckrodt plc.

8. As a holding company, Mallinckrodt plc is required under Irish Company law to prepare group consolidated financial statements for the holding company and all its subsidiary undertakings for that financial year. Mallinckrodt plc is also required to submit entity financial statements specific to the Mallinckrodt plc entity.

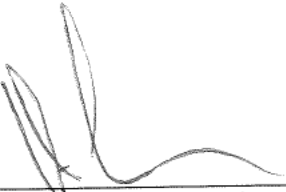
9. These entity financial statements disclose that Mallinckrodt plc's only investment is in the share capital of Mallinckrodt UK Ltd. Mallinckrodt plc maintains no fixed assets apart from this asset.

10. Mallinckrodt plc does not own any assets in the United States.

11. Mallinckrodt plc cannot pay dividends from the retained earnings of its United States subsidiaries because those retained earnings are on the balance sheet of the consolidated financial statements and not on Mallinckrodt plc's separate entity balance sheet. Under Irish Law Mallinckrodt plc can only pay dividends from the distributable reserves on its entity-only balance sheet.

12. Mallinckrodt plc does not have any third party debt on its balance sheet. As it makes no product sales to third parties, it does not have accounts receivable with third parties on its balance sheet and therefore has no third party receivables to securitize. Mallinckrodt plc has no securitized debt.

FURTHER AFFIANT SAYETH NOT.



Alasdair John Fenlon \* CB

CB \* Holder of an Irish  
Passport No.

Redacted Number

CB

SWORN at Dublin, Ireland

This 11 day of July 2019

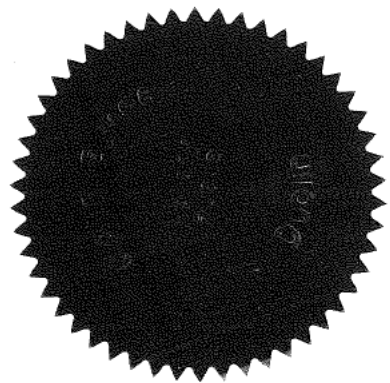
Before me Colin Byrne

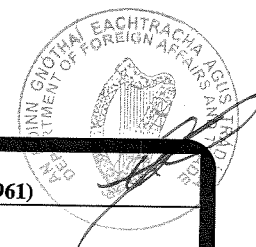
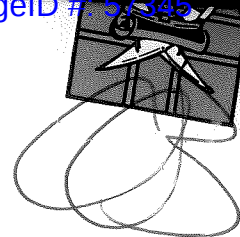
At Dublin, Ireland.



Signature and Official Seal of  
Person qualified to Administer Oaths

Colin Byrne  
Notary Public  
Dublin, Ireland  
Commissioned For Life





<b>APOSTILLE</b> (Convention de La Haye du 5 octobre 1961)			
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<b>4. bears the seal / stamp of</b> est revêtu du sceau / timbre de y está revestido del sello / timbre de		<b>Notary Public</b>	
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<b>7. by</b> par / por	<b>Department of Foreign Affairs and Trade</b>		
<b>8. No</b> sous no bajo el número	<b>4655842019</b>		
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